

Tax Return Information and Local Sales and Use Tax Changes



Serving the People of Washington

Local sales/use tax changes

Effective *June 1, 1998*, the city of Auburn annexed an area on the southern edge of the city in Pierce County. As a result, persons making retail sales in this area and reporting use tax must use a new location code, 2724 (Auburn/Pierce) to report local sales and use tax.

Effective *July 1, 1998*, the sales and use tax rate in the city of Waverly (Spokane County), location code 3211, will increase to 7.8%. This rate increase reflects the additional 0.5% tax imposed by the city of Waverly.

Effective *July 1, 1998*, the sales and use tax rate in the city of Washougal (Clark County), location code 0606, will increase to 7.8%. This rate increase reflects the additional 0.2% tax imposed by the city of Washougal.

Special hotel/motel tax changes

Businesses providing transient lodging, including sites for recreational vehicles and camping, must collect the special hotel/motel tax when located in a jurisdiction imposing these taxes. The tax is *in addition to* the retail sales tax. For King County locations imposing special hotel/motel taxes, the tax is *in addition to* both the sales tax and the convention and trade center tax. A complete list of locations imposing the taxes, location codes and tax rates appears on page 3.

Effective *May 1, 1998*, the following cities began imposing special hotel/motel taxes:

Poulsbo (Kitsap County), location code 1803	2%
Brewster (Okanogan County), location code 2401	2%
Lacey (Thurston County), location code 3402	2%
Tumwater (Thurston County), location code 3406	2%
Sea-Tac (King County), location code 1733	1%
Stevenson (Skamania County), location code 3002	1%

Effective *June 1, 1998*, the city of Puyallup (Pierce County), location code 2711, imposed an additional special hotel/motel tax of 3%.

Effective *July 1, 1998*, the following cities/counties imposed special hotel/motel taxes:

Adams County, location code 0100	2%
Hatton (Adams County), location code 0101	2%
Lind (Adams County), location code 0102	2%
Washtucna (Adams County), location code 0105	2%
City of Vancouver (Clark County), location code 0605	2%
City of Snoqualmie (King County), location code 1728	1%

Tax return changes coming soon

Important tax return changes will occur beginning with the *July 1998* and *Quarter 3, 1998* Combined Excise Tax Returns. The changes include the following:

- Income previously subject to tax under the selected business services and financial business services classifications will be taxable under the service and other activities classification. RCW 82.04.055 provides that the selected business services and financial business services classifications are only in effect until July 1, 1998.
- There is a new reporting classification for royalty income, as provided by Senate Bill (SB) 6449 (Chapter 331, Laws of 1998).
- There is a new reporting classification for environmental cleanup as provided by Substitute House Bill (SHB) 2051 (Chapter 308, Laws of 1998).
“Environmental remedial action” will be combined with “Cleanup of radioactive waste for US Government.”
- “Internal distributions” is removed as Senate Bill (SB) 6270 (Chapter 329, Laws of 1998) repeals the tax on internal distributions.
- House Bill (HB) 2335 (Chapter 312, Laws of 1998) eliminates four tax rates and either exempts or shifts the activity to another rate category. As a result the tax return will also reflect the following changes:
 - “Splitting or processing dried peas” will be combined with “manufacturing fresh fruits and vegetables;”
 - “International charter freight brokers and stevedoring” will be combined with “travel agent commissions;”
 - “Wholesaling wheat, oats, corn, barley, dry peas, lentils, triticale, canola” is removed as there is a new B&O tax exemption for wholesale sales of grain;
 - “Child Care” activities were shifted to the rate of .00484 and will be combined on a new line with “Royalty”. See SB 6449 above.

Remember, these changes will occur with the *July 1998* and *Quarter 3 1998* tax returns. The changes do not affect how you report on the June 1998 and Quarter 2, 1998 tax returns.

1998 Legislative tax law changes

1998 is a busy year for tax law changes. The Department's publication, *Tax Facts*, identifies the changes that may affect your business. Look for the June 1998 issue of *Tax Facts* by the end of June. The complete text of *Tax Facts* is also available on the Department's Internet web site: <http://www.wa.gov/dor/wador.htm>. Use the PUBLICATIONS hot button to access *Tax Facts*.

Reporting sales of leaded racing fuel

Businesses making retail sales of leaded racing fuel will now receive an addendum, in addition to their tax return, to report sales of such fuel. Wholesale and retail sales of leaded racing fuel will no longer be entitled to motor vehicle fuel tax deductions. This is because effective June 11, 1998, leaded racing fuel is subject to sales tax instead of the motor vehicle fuel tax.

This change is a result of Substitute House Bill (SHB) 2917 (Chapter 115, Laws of 1998). For further information, please refer to the June 1998 issue of *Tax Facts*.

Location codes on Internet

Have you ever tried to find a location code for a city on the list of Local Sales and Use Tax Rates (pages 3 or 4)

without any luck? Chances are what you thought was a city is merely an area within an unincorporated area of a county. For example, you may be familiar with Hazel Dell, an unincorporated area of Clark County. You won't find Hazel Dell with other Clark County location codes because the list does not include the common names of various unincorporated areas.

An alphabetical list identifying location codes for cities, many unincorporated areas, malls, and airports is now available from the Department's Internet web site:

<http://www.wa.gov/dor/wador.htm>. To access the list, use the MISCELLANEOUS hot button and click on "Local Tax Location Code Listing."

RTA reminder

Please remember to collect the Regional Transit Authority (RTA) tax for sales occurring within the RTA boundaries in Pierce, King and Snohomish counties. The RTA tax is paid on all retail sales or when use tax is due within the RTA area. Please report the RTA taxable amount on line code 89, located on the front of the tax return in the lower left-hand corner. *Do not combine the RTA tax with the local sales tax.*

24-Hour Automated Services

The Department of Revenue's Telephone Information Center offers several automated services. With the exception of *Tax Express* and Revenue's Internet home page, you can access any of these services by calling 1-800-647-7706. Listen to the menu and select the option you wish to use.

Fast Fax - transmit documents directly to your fax machine. For a list of available documents, enter code 500#. To bypass menu selections, call (360) 786-6116.

Workshops - call to attend one of the spring or fall UBI Business Information Workshops.

Vehicle or vessel fraud - report vehicle or vessel licensing fraud.

Address changes - notify us if you have moved or changed your mailing address.

Business closures - notify us if you have closed or sold all or a part of your business. If you've sold your business, tell us who you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

Master Applications - request a new Master Application if you are changing

your business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principle product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

Copies of rules, laws, or other departmental publications - request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

Proposed rules - leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

Delinquent notices/no tax returns - clear the delinquency if you have received a delinquent notice and you have no business to report.

Order tax returns - request a new tax return if you've misplaced your tax return. You can have the return faxed or mailed. Have your UBI/tax registration number ready when calling.

Tax Express - listen to prerecorded tax information by calling: 1-800-334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call 1-800-647-7706 and leave a message with the automated voice attendant.

Revenue's home page - see what's new on our home page:

<http://www.wa.gov/DOR/wador.htm>



Transient lodging information

Transient Rental Income is reported by businesses providing transient lodging for less than 30 days. Examples of transient lodging businesses include hotels, motels, trailer camps, and RV and tent campgrounds. The transient rental tax is not an additional tax; it is distributed to the counties and cities which levy this tax from the state portion of the retail sales tax. The Transient Lodging Information section is located on page 2 of the Combined Excise Tax Return.

The Convention and Trade Center and **Special Hotel/Motel** taxes are collected *in addition to* the retail sales tax. The Convention and Trade Center and Special Hotel/Motel sections are located on page 2 of the Combined Excise Tax Return.

Lodging tax rates by location

<i>Convention/Trade Center Tax</i>	4-Digit Code	Rate
<u>King County: (60 or more units)</u>		
Bellevue	1704	.058
Seattle	1726	.07
All other King County locations028
<u>Special Hotel/Motel Tax</u>		
<u>Adams County:</u>		
Othello	0103	.02
Ritzville	0104	.02
All other locations, <i>effective 7/1/98</i> ..		.02
<u>Benton County:</u>		
Kennewick.....	0302	.02
Prosser.....	0303	.02
Richland.....	0304	.02
<u>Chelan County:</u>		
Chelan.....	0402	.03
Leavenworth	0404	.03
Wenatchee	0405	.04
<u>Clallam County:</u>		
Forks.....	0501	.02
Port Angeles.....	0502	.02
Sequim	0503	.02
<u>Clark County:</u>		
Vancouver, <i>effective 7/1/98</i>	0605	.02
Washougal.....	0606	.02
<u>Cowlitz County:</u>		
All locations02
<u>Douglas County:</u>		
East Wenatchee.....	0902	.04
<u>Franklin County:</u>		
Connell.....	1101	.02
Pasco.....	1104	.02
<u>Grant County:</u>		
Moses Lake.....	1309	.02
Quincy	1310	.02
<u>Grays Harbor County:</u>		
All locations03
<u>Island County:</u>		
Langley.....	1502	.01
<u>King County:</u>		
Renton	1725	.01
Sea-Tac, <i>effective 5/1/98</i>	1733	.01
Snoqualmie, <i>effective 7/1/98</i>	1728	.01
Tukwila	1729	.01

Special Hotel/Motel Tax (Cont'd)

<u>Kitsap County:</u>		
Poulsbo, <i>effective 5/1/98</i>	1803	.02
<u>Okanogan County:</u>		
Brewster, <i>effective 5/1/98</i>	2401	.02
Conconully	2402	.02
Coulee Dam.....	2403	.02
Winthrop.....	2413	.03
<u>Pacific County:</u>		
Long Beach	2502	.03
<u>Pend Oreille County:</u>		
Newport	2605	.02
<u>Pierce County:</u>		
Buckley	2702	.02
Eatonville	2705	.02
Fife.....	2706	.05
Lakewood.....	2721	.05
Puyallup, <i>effective 6/1/98</i>	2711	.05
Tacoma	2717	.05
(25 or more rooms/spaces)		
Tacoma	2717	.02
(less than 25 rooms/spaces).....		.02
All other Pierce County locations02
<u>Skagit County:</u>		
Anacortes	2901	.02
Burlington	2902	.02
La Conner.....	2905	.02
Mount Vernon.....	2907	.02
<u>Skamania County:</u>		
North Bonneville.....	3001	.02
Stevenson, <i>effective 5/1/98</i>	3002	.01
<u>Snohomish County:</u>		
All locations02
<u>Spokane County: (40 or more units)</u>		
All locations02
<u>Thurston County:</u>		
Lacey, <i>effective 5/1/98</i>	3402	.02
Tumwater, <i>effective 5/1/98</i>	3406	.02
<u>Walla Walla County:</u>		
Walla Walla City	3604	.02
<u>Whatcom County:</u>		
Bellingham.....	3701	.02
<u>Yakima County:</u>		
Yakima	3913	.03

Local Sales and Use Tax Rates

Effective July 1, 1998

COUNTY/CITY	Location Code No.	Tax Rate			
		Local Sales	Regional Transit	State Sales	Total
ADAMS COUNTY					
Unincorporated Areas	0100	.011		.065	.076
Hatton	0101	.011		.065	.076
Lind	0102	.011		.065	.076
Othello	0103	.011		.065	.076
Ritzville	0104	.011		.065	.076
Wash Tucna	0105	.011		.065	.076
ASOTIN COUNTY					
Unincorporated Areas	0200	.005		.065	.070
Asotin (City).....	0201	.005		.065	.070
Clarkston	0202	.005		.065	.070
BENTON COUNTY					
Unincorporated Areas	0300	.012		.065	.077
Unincorporated P.T.B.A. *	0333	.015		.065	.080
Benton (City).....	0301	.015		.065	.080
Kennewick	0302	.015		.065	.080
Prosser	0303	.015		.065	.080
Richland	0304	.015		.065	.080
West Richland.....	0305	.015		.065	.080
CHELAN COUNTY					
Unincorporated Areas	0400	.015		.065	.080
Cashmere	0401	.015		.065	.080
Chelan (City)	0402	.015		.065	.080
Entiat	0403	.015		.065	.080
Leavenworth	0404	.015		.065	.080
Wenatchee	0405	.015		.065	.080
CLALLAM COUNTY					
Unincorporated Areas	0500	.014		.065	.079
Forks.....	0501	.014		.065	.079
Port Angeles	0502	.014		.065	.079
Sequim.....	0503	.014		.065	.079
CLARK COUNTY					
Unincorporated Areas	0600	.011		.065	.076
Battle Ground.....	0601	.013		.065	.078
Camas	0602	.011		.065	.076
La Center	0603	.013		.065	.078
Ridgefield	0604	.013		.065	.078
Vancouver	0605	.011		.065	.076
Washougal, effective 7/1/98	0606	.013		.065	.078
Yacolt	0607	.011		.065	.076
COLUMBIA COUNTY					
Unincorporated Areas	0700	.010		.065	.075
Dayton.....	0701	.010		.065	.075
Starbuck	0702	.010		.065	.075
COWLITZ COUNTY					
Unincorporated Areas	0800	.010		.065	.075
Castle Rock	0801	.010		.065	.075
Kalama	0802	.010		.065	.075
Kelso	0803	.011		.065	.076
Longview	0804	.011		.065	.076
Woodland.....	0805	.010		.065	.075
DOUGLAS COUNTY					
Unincorporated Areas	0900	.011		.065	.076
Unincorporated P.T.B.A. *	0909	.015		.065	.080
Bridgeport	0901	.011		.065	.076
East Wenatchee	0902	.015		.065	.080
Mansfield	0903	.011		.065	.076
Rock Island	0904	.015		.065	.080
Waterville	0905	.015		.065	.080
FERRY COUNTY					
Unincorporated Areas	1000	.011		.065	.076
Republic	1001	.011		.065	.076
FRANKLIN COUNTY					
Unincorporated Areas	1100	.012		.065	.077
Unincorporated P.T.B.A. *	1111	.015		.065	.080
Connell	1101	.012		.065	.077
Kahlotus.....	1102	.012		.065	.077
Mesa	1103	.012		.065	.077
Pasco	1104	.015		.065	.080
GARFIELD COUNTY					
Unincorporated Areas	1200	.010		.065	.075
Pomeroy	1201	.010		.065	.075
GRANT COUNTY					
Unincorporated Areas	1300	.010		.065	.075
Unincorporated P.T.B.A.*	1333	.012		.065	.077
Coulee City	1301	.012		.065	.077
Electric City.....	1302	.012		.065	.077
Ephrata	1303	.012		.065	.077
George.....	1304	.012		.065	.077
Grand Coulee	1305	.012		.065	.077
Hartline	1306	.012		.065	.077
Krupp	1307	.012		.065	.077
Mattawa	1308	.012		.065	.077
Moses Lake	1309	.012		.065	.077
Quincy	1310	.010		.065	.075
Royal City.....	1311	.012		.065	.077
Soap Lake	1312	.012		.065	.077
Warden	1313	.012		.065	.077
Wilson Creek	1315	.012		.065	.077
GRAYS HARBOR COUNTY					
Unincorporated Areas	1400	.014		.065	.079
Aberdeen	1401	.014		.065	.079

COUNTY/CITY	Location Code No.	Tax Rate			
		Local Sales	Regional Transit	State Sales	Total
GRAYS HARBOR COUNTY (Cont'd)					
Cosmopolis	1402	.014		.065	.079
Elma	1403	.014		.065	.079
Hoquiam	1404	.014		.065	.079
McCleary	1405	.014		.065	.079
Montesano	1406	.014		.065	.079
Oakville	1407	.014		.065	.079
Ocean Shores	1409	.014		.065	.079
Westport	1408	.014		.065	.079
ISLAND COUNTY					
Unincorporated Areas	1500	.014		.065	.079
Coupeville	1501	.014		.065	.079
Langley	1502	.014		.065	.079
Oak Harbor	1503	.014		.065	.079
JEFFERSON COUNTY					
Unincorporated Areas	1600	.014		.065	.079
Port Townsend	1601	.014		.065	.079
KING COUNTY					
Unincorporated Areas **	1700	.017	.004	.065	.086
Algona	1701	.017	.004	.065	.086
Auburn/King, effective 6/1/98	1702	.017	.004	.065	.086
Beaux Arts Village	1703	.017	.004	.065	.086
Bellevue	1704	.017	.004	.065	.086
Black Diamond	1705	.017		.065	.082
Bothell/King	1706	.017	.004	.065	.086
Burien	1734	.017	.004	.065	.086
Carnation	1707	.017		.065	.082
Covington**	1712	.017	.004	.065	.086
Clyde Hill	1708	.017	.004	.065	.086
Des Moines	1709	.017	.004	.065	.086
Duvall	1710	.017		.065	.082
Enumclaw	1711	.017		.065	.082
Federal Way	1732	.017	.004	.065	.086
Hunts Point	1713	.017	.004	.065	.086
Issaquah **	1714	.017	.004	.065	.086
Kent	1715	.017	.004	.065	.086
Kirkland	1716	.017	.004	.065	.086
Lake Forest Park	1717	.017	.004	.065	.086
Maple Valley	1720	.017		.065	.082
Medina	1718	.017	.004	.065	.086
Mercer Island	1719	.017	.004	.065	.086
Milton/King	1731	.017	.004	.065	.086
Newcastle	1736	.017	.004	.065	.086
Normandy Park	1721	.017	.004	.065	.086
North Bend	1722	.017		.065	.082
Pacific/King	1723	.017	.004	.065	.086
Redmond **	1724	.017	.004	.065	.086
Renton	1725	.017	.004	.065	.086
Sea-Tac	1733	.017	.004	.065	.086
Seattle	1726	.017	.004	.065	.086
Shoreline	1737	.017	.004	.065	.086
Skykomish	1727	.017		.065	.082
Snoqualmie	1728	.017		.065	.082
Tukwila	1729	.017	.004	.065	.086
Woodinville	1735	.017	.004	.065	.086
Yarrow Point	1730	.017	.004	.065	.086
KITSAP COUNTY					
Unincorporated Areas	1800	.011		.065	.076
Unincorporated Areas	1800	.016		.065	.081
Unincorporated P.T.B.A. ***	1818	.016		.065	.081
Bainbridge Island	1804	.016		.065	.081
Bremerton	1801	.016		.065	.081
Port Orchard	1802	.016		.065	.081
Poulsbo	1803	.016		.065	.081
KITITAS COUNTY					
Unincorporated Areas	1900	.012		.065	.077
Cle Elum	1901	.012		.065	.077
Ellensburg	1902	.012		.065	.077
Kittitas (City)	1903	.012		.065	.077
Roslyn	1904	.012		.065	.077
South Cle Elum	1905	.012		.065	.077
Klickitat County					
Unincorporated Areas	2000	.005		.065	.070
Bingen	2001	.005		.065	.070
Goldendale	2002	.010		.065	.075
White Salmon	2003	.005		.065	.070
LEWIS COUNTY					
Unincorporated Areas	2100	.011		.065	.076
Centralia	2101	.012		.065	.077
Chehalis	2102	.012		.065	.077
Morton	2103	.011		.065	.076
Mossyrock	2104	.011		.065	.076
Napavine	2105	.011		.065	.076
Pe Ell	2106	.011		.065	.076
Toledo	2107	.011		.065	.076
Vader	2108	.011		.065	.076
Winlock	2109	.011		.065	.076
LINCOLN COUNTY					
Unincorporated Areas	2200	.011		.065	.076
Almira	2201	.011		.065	.076

* Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

*** Eff. 2/1/98 Unincorporated PTBA (1818) expanded. Code only valid for sales from 1/1/95-3/31/98.

LINCOLN COUNTY (Cont'd)				
Creston	2202	.011	.065	.076
Davenport	2203	.011	.065	.076
Harrington	2204	.011	.065	.076
Odessa	2205	.011	.065	.076
Reardan	2206	.011	.065	.076
Sprague	2207	.011	.065	.076
Wilbur	2208	.011	.065	.076
MASON COUNTY				
Unincorporated Areas	2300	.014	.065	.079
Shelton	2301	.014	.065	.079
OKANOGAN COUNTY				
Unincorporated Areas	2400	.011	.065	.076
Brewster	2401	.011	.065	.076
Conconully	2402	.011	.065	.076
Coulee Dam	2403	.011	.065	.076
Elmer City	2404	.011	.065	.076
Nespelem	2405	.011	.065	.076
Okanogan (City)	2406	.011	.065	.076
Omak	2407	.011	.065	.076
Oroville	2408	.011	.065	.076
Pateros	2409	.011	.065	.076
Riverside	2410	.011	.065	.076
Tonasket	2411	.011	.065	.076
Twisp	2412	.011	.065	.076
Winthrop	2413	.011	.065	.076
PACIFIC COUNTY				
Unincorporated Areas	2500	.013	.065	.078
Ilwaco	2501	.013	.065	.078
Long Beach	2502	.013	.065	.078
Raymond	2503	.013	.065	.078
South Bend	2504	.013	.065	.078
PEND OREILLE COUNTY				
Unincorporated Areas	2600	.010	.065	.075
Cusick	2601	.010	.065	.075
Ione	2602	.010	.065	.075
Metaline	2603	.010	.065	.075
Metaline Falls	2604	.010	.065	.075
Newport	2605	.010	.065	.075
PIERCE COUNTY				
Unincorporated Areas **	2700	.012	.004	.065 .081
Unincorporated P.T.B.A. *	2727	.015	.004	.065 .084
Auburn/Pierce, effective 6/1/98	2724	.015	.004	.065 .084
Bonney Lake	2701	.015	.004	.065 .084
Buckley	2702	.015	.004	.065 .080
Carbonado	2703	.012	.004	.065 .077
DuPont	2704	.015	.004	.065 .084
Eatonville	2705	.012	.004	.065 .077
Edgewood	2720	.015	.004	.065 .084
Fife	2706	.015	.004	.065 .084
Fircrest	2707	.015	.004	.065 .084
Gig Harbor	2708	.015	.004	.065 .080
Lakewood	2721	.015	.004	.065 .084
Milton/Pierce	2709	.015	.004	.065 .084
Orting	2710	.015	.004	.065 .084
Pacific/Pierce	2723	.015	.004	.065 .084
Puyallup	2711	.015	.004	.065 .084
Rov	2712	.012	.004	.065 .077
Ruston	2713	.015	.004	.065 .084
South Prairie	2714	.012	.004	.065 .077
Steilacoom	2715	.015	.004	.065 .084
Sumner	2716	.015	.004	.065 .084
Tacoma	2717	.015	.004	.065 .084
University Place	2719	.015	.004	.065 .084
Wilkeson	2718	.012	.004	.065 .077
SAN JUAN COUNTY				
Unincorporated Areas	2800	.012	.065	.077
Friday Harbor	2801	.012	.065	.077
SKAGIT COUNTY				
Unincorporated Areas	2900	.011	.065	.076
Unincorporated P.T.B.A. *	2929	.013	.065	.078
Anacortes	2901	.013	.065	.078
Burlington	2902	.013	.065	.078
Concrete	2903	.013	.065	.078
Hamilton	2904	.013	.065	.078
La Conner	2905	.013	.065	.078
Lyman	2906	.013	.065	.078
Mount Vernon	2907	.013	.065	.078
Sedro Woolley	2908	.013	.065	.078
SKAMANIA COUNTY				
Unincorporated Areas	3000	.005	.065	.070
North Bonneville	3001	.010	.065	.075
Stevenson	3002	.005	.065	.070
SNOHOMISH COUNTY				
Unincorporated Areas **	3100	.011	.004	.065 .080
Unincorporated P.T.B.A. *	3131	.017	.004	.065 .086
Arlington	3101	.017	.004	.065 .082
Bothell/Snohomish	3120	.017	.004	.065 .086
Brier	3102	.017	.004	.065 .086
Darrington	3103	.017	.004	.065 .082
Edmonds	3104	.017	.004	.065 .086
Everett	3105	.014	.004	.065 .083
Gold Bar	3106	.017	.004	.065 .082
Granite Falls	3107	.017	.004	.065 .082
Index	3108	.017	.004	.065 .082
Lake Stevens	3109	.017	.004	.065 .082
Lynnwood	3110	.017	.004	.065 .086
Marysville	3111	.017	.004	.065 .082
Mill Creek	3119	.017	.004	.065 .086
Monroe	3112	.017	.004	.065 .082

SNOHOMISH COUNTY (Cont'd)				
Mountlake Terrace	3113	.017	.004	.065 .086
Mukilteo	3114	.017	.004	.065 .086
Snohomish (City)	3115	.017	.004	.065 .082
Stanwood	3116	.017	.004	.065 .082
Sultan	3117	.017	.004	.065 .082
Woodway	3118	.017	.004	.065 .086
SPOKANE COUNTY				
Unincorporated Areas	3200	.013	.065	.078
Unincorporated P.T.B.A. *	3232	.016	.065	.081
Airway Heights	3201	.016	.065	.081
Cheney	3202	.016	.065	.081
Deer Park	3203	.013	.065	.078
Fairfield	3204	.013	.065	.078
Latah	3205	.008	.065	.073
Medical Lake	3206	.016	.065	.081
Millwood	3207	.016	.065	.081
Rockford	3208	.013	.065	.078
Spangle	3209	.013	.065	.078
Spokane (City)	3210	.016	.065	.081
Waverly, effective 7/1/98	3211	.013	.065	.078
STEVENS COUNTY				
Unincorporated Areas	3300	.011	.065	.076
Chewelah	3301	.011	.065	.076
Colville	3302	.011	.065	.076
Kettle Falls	3303	.011	.065	.076
Marcus	3304	.011	.065	.076
Northport	3305	.011	.065	.076
Springdale	3306	.011	.065	.076
THURSTON COUNTY				
Unincorporated Areas	3400	.015	.065	.080
Bucoda	3401	.015	.065	.080
Lacey	3402	.015	.065	.080
Olympia	3403	.015	.065	.080
Rainier	3404	.015	.065	.080
Tenino	3405	.015	.065	.080
Tumwater	3406	.015	.065	.080
Yelm	3407	.015	.065	.080
WAHIAKUM COUNTY				
Unincorporated Areas	3500	.010	.065	.075
Cathlamet	3501	.010	.065	.075
WALLA WALLA COUNTY				
Unincorporated Areas	3600	.011	.065	.076
Unincorporated P.T.B.A. *	3636	.014	.065	.079
College Place	3601	.014	.065	.079
Prescott	3602	.011	.065	.076
Waitsburg	3603	.011	.065	.076
Walla Walla (City)	3604	.014	.065	.079
WHATCOM COUNTY				
Unincorporated Areas	3700	.010	.065	.075
Unincorporated P.T.B.A. *	3737	.013	.065	.078
Bellingham	3701	.013	.065	.078
Blaine	3702	.013	.065	.078
Everson	3703	.013	.065	.078
Ferndale	3704	.013	.065	.078
Lynden	3705	.013	.065	.078
Nooksack	3706	.013	.065	.078
Sumas	3707	.013	.065	.078
WHITMAN COUNTY				
Unincorporated Areas	3800	.010	.065	.075
Albion	3801	.010	.065	.075
Colfax	3802	.010	.065	.075
Colton	3803	.010	.065	.075
Endicott	3804	.010	.065	.075
Farmington	3805	.010	.065	.075
Garfield	3806	.010	.065	.075
La Crosse	3807	.010	.065	.075
Lamont	3808	.010	.065	.075
Malden	3809	.010	.065	.075
Oakesdale	3810	.010	.065	.075
Palouse	3811	.010	.065	.075
Pullman	3812	.010	.065	.075
Rosalia	3813	.010	.065	.075
St. John	3814	.010	.065	.075
Tekoa	3815	.010	.065	.075
Uniontown	3816	.010	.065	.075
YAKIMA COUNTY				
Unincorporated Areas	3900	.011	.065	.076
Grandview	3901	.011	.065	.076
Granger	3902	.011	.065	.076
Harrah	3903	.011	.065	.076
Mabton	3904	.011	.065	.076
Moxee City	3905	.011	.065	.076
Naches	3906	.011	.065	.076
Selah	3907	.011	.065	.076
Sunnyside	3908	.011	.065	.076
Tieton	3909	.011	.065	.076
Toppenish	3910	.011	.065	.076
Union Gap	3911	.011	.065	.076
Wapato	3912	.011	.065	.076
Yakima (City)	3913	.014	.065	.079
Zillah	3914	.011	.065	.076

Unincorporated Areas are locations outside incorporated city limit:
* P.T.B.A. - Public Transportation Benefit Area.
** Partially included within the RTA district. Additional .004 may not be due based on location.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800)-451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

Attend the 1998 Small Business Fair

Are you planning to start a new business or expand an existing business? Are you looking for tips on how to succeed? If so, plan now to attend the free Washington Small Business Fair on Saturday, September 12, 1998, 8:30 a.m. to 4:00 p.m., at Renton Technical College. The free business fair provides opportunities to:

- Attend seminars on a variety of topics which include, financing your business, developing a business plan, collecting bad debts, providing customer service, record keeping, developing and expanding your business, advertising, using the Internet, hiring employees, operating a home based business, and many more;
- Talk to successful business owners;
- Talk to representatives of various state and federal agencies, business and trade associations, and chambers of commerce;
- Listen to panel discussions moderated by Gretchen Sorenson, Regional Administrator for the Small Business Administration; and Mike Flynn, President and Publisher of the Puget Sound Business Journal.

To obtain a list of scheduled seminars and directions to the Renton Technical College:

- Call 1-800-647-7706 and use the *Fast Fax* feature (see 24-hour automated services, page 2), code 503#, to receive the information directly by fax;
- Download the information from the Department of Revenue's Internet home page:
<http://www.wa.gov/dor/wador.htm>

To access the information, use the SERVICES hot button and click on "Workshops"; or

- Write: Attention: Small Business Fair
Renton Technical College
3000 NE 4th Street,
Renton, Washington 98056.



To better serve you...

If you have questions or concerns, please call our Telephone Information Center using our toll free number:

1-800-647-7706

Location and mailing address changes

Please notify us of changes in your mailing address, business location or phone number. Please also let us know if you change your business activities. Prompt notification helps us get the tax return to you on time and determine if you are properly reporting local sales tax. You can notify us of any changes by:

- ▶ Calling the automated voice attendant at 1-800-647-7706, 24 hours a day, seven days a week;
- ▶ Calling the local Department of Revenue office nearest you; or
- ▶ Writing your new mailing address or business location on your Combined Excise Tax Return.

District Offices

110 W Market St
PO Box 1018
ABERDEEN 98520-0209
(360) 533-9312

1904A Humboldt St
PO Box 1176
BELLINGHAM 98227-1176
(360) 676-2114

4841 Auto Center Way
Suite 201
BREMERTON 98312-4394
(360) 478-4961

11627 B Airport Rd
EVERETT 98204-8714
(425) 356-2911

22 W Kennewick Ave
PO Box 7207
KENNEWICK 99336-0616
(509) 585-1501

Target Place Complex
2735 Harrison Ave NW
Suite 435
PO Box 7
OLYMPIA 98507-0007
(360) 753-3181

Headquarters Office
General Admin Bldg
PO Box 47450
OLYMPIA 98504-7450
1-800-647-7706

734 E First St
Suite B
PO Box 400
PORT ANGELES 98362-0064
(360) 457-2564

919 SW Grady Way
Suite 150
PO Box 877
RENTON 98057-0877
(425) 277-7300

2101 4th Ave
Suite 1400
SEATTLE 98121-2300
(206) 389-2700

4407 N Division
Suite 300
PO Box 7248
SPOKANE 99207-0248
(509) 482-3800

* 3315 South 23rd Street
Suite 300
TACOMA 98405-1605
(253) 536-6278

8008 NE 4th Plain Blvd.
Suite 320
PO Box 1648
VANCOUVER 98668-1648
(360) 260-6176

630 N Chelan Ave
Suite B3
PO Box 220
WENATCHEE 98807-0220
(509) 663-9714

1714 S 16th Ave
YAKIMA 98902-5713
(509) 575-2783

* Tacoma field office address change effective mid June 1998.